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fax transmission to 571-273-8300, Commissioner of Patents

Alexandria VA 20313

Signature

Isabel R. Lincoln

Date signed:

January 22, 2007

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**IN RE APPLICATION OF:**

SATO, Yoshitaka

FILED: September 6, 2005**SERIAL NO:** 10/523,708**DOCKET:** GUA UTO 318**FOR:** TRANSMISSION BELT

Examiner:

James Pilkington

Richard Ridley, SPE

Art Unit: 3682

REPLY AND AMENDMENT "B"

Commissioner of Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Dear Examiner Pilkington:

In response to the Office Action mailed November 15, 2006, please amend the above-captioned case as follows: